

A) A method of manufacturing a liquid crystal device having an optical compensation film, namely claims 26-31; and

B) A method of manufacturing a liquid crystal device having a protecting film and an interlayer separation film of a transparent insulating film, namely claims 32-39

It is the Examiner's position that the inventions listed above are distinct from each other.

In response to the Examiner's requirement for restriction, Applicant elects to prosecute the subject matter of Claims 26-31, directed to species (A). However, Applicant reserves the right under 35 U.S.C. § 121 to file one or more divisional applications directed to the non-elected claims in this application.

In view of the foregoing, an examination on the merits of the elected claims, at an early date, is earnestly solicited.

Respectfully submitted,



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